

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

January 15, 1987

SUBJECT: Taxation And Revenue - Expenditure Of The
Proceeds From The Accommodations Tax.

SYLLABUS: A portion of the proceeds from the
accommodations tax may be expended to
replenish sand and sand dunes on South
Carolina public beaches that were eroded by
storms or high tides.

TO: Honorable William N. Cork
Member, House of Representatives
District No. 123 - Beaufort County

FROM: Joe L. Allen, Jr. *JLA*
Chief Deputy Attorney General

QUESTION: Can any of the proceeds from the accommodations
tax be expended to replace sand that has been removed by
storms and high tides from the public beaches of this State?

APPLICABLE LAW: Section 12-35-720, Code of Laws of South
Carolina, 1976.

DISCUSSION:

Section 12-35-720 provides for the allocation of the
accommodations tax by a municipality or county as follows:
the first \$25,000 goes to the general fund of the
municipality or county; twenty-five percent of the balance
goes to a special fund to be used "for advertising and
promotion of tourism so as to develop and increase tourist
attendance through the generation of publicity" and the
balance goes to a special fund to be used "for tourism
related expenditures".

The section also provides the type expenditures that are
included in the term "tourism related expenditures". The
same includes the following:

"* * * advertising and promotion of
tourism so as to develop and increase

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tourist attendance through the generation of publicity; promotion of the arts and cultural events; construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for such facilities; the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities; public facilities such as restrooms, dressing rooms, parks, and parking lots; tourist shuttle transportation, control and repair of waterfront erosion; and operating visitor information centers. * * * ." (Emphasis added)

The statute authorizes the expenditure of this portion of the tax for, among other things, the "control and repair of waterfront erosion". The replenishment of sand removed from the public beaches during storms or high tides would, in the opinion of this office, be included in the term. "Erode" is defined in Webster's New Collegiate Dictionary to mean:

"to eat into or away by slow destruction of substance; to wear away by the action of water, wind, or glacial ice; to cause to deteriorate or disappear as if by eating or wearing away."

The replenishment of the sand would thus be for the control and repair of waterfront erosion.

CONCLUSION:

A portion of the proceeds from the accommodations tax may be expended to replenish sand and sand dunes on South Carolina public beaches that were eroded by storms or high tides.

JLAJR/jws